

FIRST REGULAR SESSION

# SENATE BILL NO. 210

93RD GENERAL ASSEMBLY

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INTRODUCED BY SENATOR GRIESHEIMER.

Read 1st time January 20, 2005, and ordered printed.

TERRY L. SPIELER, Secretary.

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## AN ACT

To repeal sections 49.082, 50.334, 50.343, 51.281, 52.269, 52.271, 53.082, 54.320, 55.091, 56.265, 57.317, 58.095, 67.1850, 137.115, and 473.742, RSMo, and section 137.130 as enacted by conference committee substitute for senate substitute for senate committee substitute for house substitute for house committee substitute for house bill no. 701, ninetieth general assembly, first regular session, and section 137.130 as enacted by conference committee substitute for house substitute for house committee substitute for senate bill no. 827, eighty-ninth general assembly, second regular session, and to enact in lieu thereof sixteen new sections relating to county government.

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*Be it enacted by the General Assembly of the State of Missouri, as follows:*

Section A. Sections 49.082, 50.334, 50.343, 51.281, 52.269, 52.271, 53.082, 54.320, 55.091, 56.265, 57.317, 58.095, 67.1850, 137.115, and 473.742, RSMo, and section 137.130 as enacted by conference committee substitute for senate substitute for senate committee substitute for house substitute for house committee substitute for house bill no. 701, ninetieth general assembly, first regular session, and section 137.130 as enacted by conference committee substitute for house substitute for house committee substitute for senate bill no. 827, eighty-ninth general assembly, second regular session, are repealed and sixteen new sections enacted in lieu thereof, to be known as sections 49.082, 50.334, 50.343, 51.281, 52.269, 52.271, 53.082, 54.320, 55.091, 56.265, 57.317, 58.095, 67.1850, 137.115, 137.130, and 473.742, to read as follows:

49.082. 1. A county commissioner in any county, other than in a first classification chartered county or a first classification county not having a charter form of government and not containing any part of a city with a population of three hundred thousand or more, shall, subject to any other adjustment otherwise provided in this section, receive an annual salary computed, **without regard to modifications due to the existence of enterprise zones**

**EXPLANATION--Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.**

**or financing under chapter 100, RSMo**, as set forth in the following schedule. The assessed valuation factor shall be the amount thereof as shown for the year next preceding the computation. The provisions of this section shall not permit or require a reduction in the amount of compensation **being received during a term of office or in the amount of compensation** being paid for the office of commissioner on January 1, [1997] **2005**.

| Assessed Valuation                          | Salary                   |
|---|--------------------------|
| \$ 18,000,000 to 40,999,999                 | \$[19,140] <b>29,000</b> |
| 41,000,000 to 53,999,999                    | [19,800] <b>30,000</b>   |
| 54,000,000 to 65,999,999                    | [21,120] <b>32,000</b>   |
| 66,000,000 to 85,999,999                    | [22,440] <b>34,000</b>   |
| 86,000,000 to 99,999,999                    | [23,760] <b>36,000</b>   |
| 100,000,000 to 130,999,999                  | [25,080] <b>38,000</b>   |
| 131,000,000 to 159,999,999                  | [26,400] <b>40,000</b>   |
| 160,000,000 to 189,999,999                  | [27,060] <b>41,000</b>   |
| 190,000,000 to 249,999,999                  | [27,390] <b>41,500</b>   |
| 250,000,000 to 299,999,999                  | [28,380] <b>43,000</b>   |
| 300,000,000 [or more] to <b>310,999,999</b> | [29,700] <b>45,000</b>   |
| <b>311,000,000 to 330,999,999</b>           | <b>46,500</b>            |
| <b>331,000,000 to 359,999,999</b>           | <b>48,000</b>            |
| <b>360,000,000 to 389,999,999</b>           | <b>49,500</b>            |
| <b>390,000,000 to 449,999,999</b>           | <b>51,000</b>            |
| <b>450,000,000 to 499,999,999</b>           | <b>52,500</b>            |
| <b>500,000,000 to 549,999,999</b>           | <b>54,000</b>            |
| <b>550,000,000 or more</b>                  | <b>55,500</b>            |

2. In addition to any compensation provided pursuant to subsection 1 of this section, the presiding commissioner of any county not having a charter form of government shall receive two thousand dollars annual salary.

3. Two thousand dollars of the salary authorized in this section shall be payable to a commissioner only if the commissioner has completed at least twenty hours of classroom instruction each calendar year relating to the operations of the commissioner's office when approved by a professional association of the county commissioners of Missouri unless exempted from the training by the professional association. The professional association approving the program shall provide a certificate of completion to each commissioner who completes the training program and shall send a list of certified commissioners to the treasurer of each county. Expenses incurred for attending the training session [may] **shall** be reimbursed to a county commissioner in the same manner as other expenses as may be appropriated for that purpose.

4. A county commissioner in any county, other than a first classification charter

county or a first classification county not having a charter form of government and not containing any part of a city with a population of three hundred thousand or more, shall not, except upon a two-thirds vote of all the members of the salary commission, receive an annual compensation in an amount less than the total compensation being received for the office of county commissioner or presiding commissioner respectively for the particular county for services rendered or performed on the date the salary commission votes.

50.334. 1. In all counties, except counties of the first classification having a charter form of government and counties of the first classification not having a charter form of government and not containing any part of a city with a population of three hundred thousand or more, each recorder of deeds, if the recorder's office is separate from that of the circuit clerk, shall receive as total compensation for all services performed by the recorder, except as provided pursuant to section 50.333, an annual salary which shall be computed on an assessed valuation basis, **without regard to modifications due to the existence of enterprise zones or financing under chapter 100, RSMo**, as set forth in the following schedule. The assessed valuation factor shall be the amount thereof as computed for the year next preceding the computation. The county recorder of deeds whose office is separate from that of the circuit clerk in any county, other than a county of the first classification having a charter form of government or a county of the first classification not having a charter form of government and not containing any part of a city with a population of three hundred thousand or more, shall not, except upon two-thirds vote of all the members of the salary commission, receive an annual compensation in an amount less than the total compensation being received **during a term of office or in the amount of compensation being paid** for the office of county recorder of deeds in the particular county for services rendered or performed on January 1, [1997] **2005**.

| Assessed Valuation                          | Salary                   |
|---|--------------------------|
| \$ 8,000,000 to 40,999,999                  | [\$29,000] <b>36,540</b> |
| 41,000,000 to 53,999,999                    | [30,000] <b>37,800</b>   |
| 54,000,000 to 65,999,999                    | [32,000] <b>40,320</b>   |
| 66,000,000 to 85,999,999                    | [34,000] <b>42,840</b>   |
| 86,000,000 to 99,999,999                    | [36,000] <b>45,360</b>   |
| 100,000,000 to 130,999,999                  | [38,000] <b>47,880</b>   |
| 131,000,000 to 159,999,999                  | [40,000] <b>50,400</b>   |
| 160,000,000 to 189,999,999                  | [41,000] <b>51,660</b>   |
| 190,000,000 to 249,999,999                  | [41,500] <b>52,290</b>   |
| 250,000,000 to 299,999,999                  | [43,000] <b>54,180</b>   |
| 300,000,000 [or more] to <b>310,999,999</b> | [45,000] <b>56,700</b>   |
| <b>311,000,000 to 330,999,999</b>           | <b>58,200</b>            |
| <b>331,000,000 to 359,999,999</b>           | <b>59,700</b>            |

|                                   |               |
|-----------------------------------|---------------|
| <b>360,000,000 to 389,999,999</b> | <b>61,200</b> |
| <b>390,000,000 to 449,999,999</b> | <b>62,700</b> |
| <b>450,000,000 to 499,999,999</b> | <b>64,200</b> |
| <b>500,000,000 to 549,999,999</b> | <b>65,700</b> |
| <b>550,000,000 or more</b>        | <b>67,200</b> |

2. Two thousand dollars of the salary authorized in this section shall be payable to the recorder only if he has completed at least twenty hours of classroom instruction each calendar year relating to the operations of the recorder's office when approved by a professional association of the county recorders of deeds of Missouri unless exempted from the training by the professional association. The professional association approving the program shall provide a certificate of completion to each recorder who completes the training program and shall send a list of certified recorders to the treasurer of each county. Expenses incurred for attending the training session shall be reimbursed to the county recorder in the same manner as other expenses as may be appropriated for that purpose.

50.343. 1. Other provisions of law to the contrary notwithstanding, in any first classification nonchartered county, including any county containing any part of a city with a population of three hundred thousand or more, the annual salary of a county recorder of deeds, clerk, auditor, county commissioner, collector, treasurer, assessor or salaried public administrator may be computed on an assessed valuation basis, **without regard to modifications due to the existence of enterprise zones or financing under chapter 100, RSMo**, as set forth in the following schedule except as provided in [subsection 2] **subsections 2 and 3** of this section. The assessed valuation factor shall be the amount thereof as shown for the year next preceding the computation. The provisions of this section shall not permit a reduction in the amount of compensation **being received during a term of office or in the amount of compensation** being paid on January 1, [1997] **2005**, for any of the offices subject to this section on January 1, [1997] **2005**.

(1) For a recorder of deeds, clerk, auditor, presiding commissioner, collector, treasurer, assessor, or salaried public administrator:

| Assessed Valuation                | Salary        |
|-----------------------------------|---------------|
| \$ [450,000,001 to 600,000,000    | \$47,000      |
| 600,000,001 to 750,000,000        | 49,000        |
| 750,000,001 to 900,000,000        | 51,000        |
| 900,000,001 to 1,050,000,000      | 53,000        |
| 1,050,000,001 to 1,200,000,000    | 55,000        |
| 1,200,000,001 to 1,350,000,000    | 57,000        |
| 1,350,000,000 and over            | 59,000]       |
| <b>450,000,000 to 499,999,999</b> | <b>64,200</b> |
| <b>500,000,000 to 649,999,999</b> | <b>65,700</b> |

|                                       |               |
|---------------------------------------|---------------|
| <b>650,000,000 to 799,999,999</b>     | <b>67,200</b> |
| <b>800,000,000 to 949,999,999</b>     | <b>68,700</b> |
| <b>950,000,000 to 1,099,999,999</b>   | <b>70,200</b> |
| <b>1,100,000,000 to 1,249,999,999</b> | <b>71,700</b> |
| <b>1,250,000,000 to 1,399,999,999</b> | <b>73,200</b> |
| <b>1,400,000,000 to 1,549,999,999</b> | <b>74,700</b> |
| <b>1,550,000,000 to 1,699,999,999</b> | <b>76,200</b> |
| <b>1,700,000,000 to 1,849,999,999</b> | <b>77,700</b> |
| <b>1,850,000,000 to 1,999,999,999</b> | <b>79,200</b> |
| <b>2,000,000,000 and over</b>         | <b>80,700</b> |

(2) Presiding commissioners shall receive a salary of two thousand dollars more than the salary received by the associate commissioners.

2. After December 31, 1990, in any county of the second classification which becomes a first classification county without a charter form of government, the annual compensation of county recorder of deeds, clerk, auditor, county commissioner, collector, treasurer, assessor and the public administrator in counties where the public administrator is paid a salary under the provisions of section 473.740, RSMo, may be set at the option of the salary commission. On or before October first of the year immediately prior to the beginning of the county fiscal year following the general election after the certification by the state equalizing agency that the county possesses an assessed valuation placing it in first classification status, the salary commission shall meet for the purpose of setting compensation for such county **offices or** officials and such compensation shall be payable immediately except that no compensation of any county **office or county** official shall be reduced and the compensation of presiding county commissioners in any of such counties shall be two thousand dollars more than the compensation paid to the associate commissioners in that county. Thereafter in all such counties the salary commission shall meet for the purpose of setting the compensation of the **offices or** officers in this subsection who will be elected at the next general election, and such compensation shall be payable upon the beginning of the next term of office of such **offices or** officers; except that, no compensation of any **office or** officer shall be reduced and the compensation of presiding county commissioners in any of such counties shall be two thousand dollars more than the compensation paid to the associate commissioners in that county. Two thousand dollars of the compensation established under the procedures authorized pursuant to this subsection shall be payable to a county officer only if the officer has completed at least twenty hours of classroom instruction in the operation of the office in the same manner as provided by law for **the offices and** officers subject to the provisions of section 50.333. At the salary commission meeting which establishes the percentage rate to be applied to **the** county **offices or** officers during the next term of office, the salary commission may authorize the further adjustment of such **offices or** officers' compensation

as a cost-of-living component and effective January first of each year, the compensation for county **offices or** officers may be adjusted by the county commission, not to exceed the percentage increase given to the other county employees.

3. [Other provisions of this section to the contrary notwithstanding, at the option of a majority of the county salary commission members, the salary of associate commissioners of a county of the first classification without a charter form of government with a population of at least eighty-two thousand but not more than eighty-five thousand inhabitants may be set at no more than sixty-five percent of the amount on the salary schedule for the county affected.] **The compensation for county assessors in counties of the first classification for the term of office beginning September 1, 2005, shall be calculated under the salary schedule in this section using the percentage increase approved by the county salary commission when establishing the compensation for the office of county assessor at the salary commission meeting in 2005. This salary shall become effective September 1, 2005.**

51.281. 1. The county clerk in any county, other than in a first classification county, shall receive an annual salary computed **on an assessed valuation basis, without regard to modifications due to the existence of enterprise zones or financing under chapter 100, RSMo**, as set forth in the following schedule. The assessed valuation factor shall be the amount thereof as shown for the year next preceding the computation. The provisions of this section shall not permit or require a reduction in the amount of compensation **being received during a term of office or in the amount of compensation** being paid for the office of clerk on January 1, [1997] **2005**.

| Assessed Valuation                          | Salary                   |
|---|--------------------------|
| \$ 18,000,000 to 40,999,999                 | \$[29,000] <b>36,540</b> |
| 41,000,000 to 53,999,999                    | [30,000] <b>37,800</b>   |
| 54,000,000 to 65,999,999                    | [32,000] <b>40,320</b>   |
| 66,000,000 to 85,999,999                    | [34,000] <b>42,840</b>   |
| 86,000,000 to 99,999,999                    | [36,000] <b>45,360</b>   |
| 100,000,000 to 130,999,999                  | [38,000] <b>47,880</b>   |
| 131,000,000 to 159,999,999                  | [40,000] <b>50,400</b>   |
| 160,000,000 to 189,999,999                  | [41,000] <b>51,660</b>   |
| 190,000,000 to 249,999,999                  | [41,500] <b>52,290</b>   |
| 250,000,000 to 299,999,999                  | [43,000] <b>54,180</b>   |
| 300,000,000 [or more] to <b>310,999,999</b> | [45,000] <b>56,700</b>   |
| <b>311,000,000 to 330,999,999</b>           | <b>58,200</b>            |
| <b>331,000,000 to 359,999,999</b>           | <b>59,700</b>            |
| <b>360,000,000 to 389,999,999</b>           | <b>61,200</b>            |
| <b>390,000,000 to 449,999,999</b>           | <b>62,700</b>            |

|                                   |               |
|-----------------------------------|---------------|
| <b>450,000,000 to 499,999,999</b> | <b>64,200</b> |
| <b>500,000,000 to 549,999,999</b> | <b>65,700</b> |
| <b>550,000,000 or more</b>        | <b>67,200</b> |

2. Two thousand dollars of the salary authorized in this section shall be payable to the clerk only if the clerk has completed at least twenty hours of classroom instruction each calendar year relating to the operations of the clerk's office when approved by a professional association of the county clerks of Missouri unless exempted from the training by the professional association. The professional association approving the program shall provide a certificate of completion to each clerk who completes the training program and shall send a list of certified clerks to the treasurer of each county. Expenses incurred for attending the training session [may] **shall** be reimbursed to the county clerk in the same manner as other expenses as may be appropriated for that purpose.

3. [The county clerk may retain any fees to which he is entitled for services performed in the issuance of fish and game licenses or permits.

4.] The county clerk in any county, other than a first classification charter county or a first classification county not having a charter form of government and not containing any part of a city with a population of three hundred thousand or more, shall not, except upon two-thirds vote of all the members of the salary commission, receive an annual compensation in an amount less than the total compensation being received for the office of county clerk in the particular county for services rendered or performed on the date the salary commission votes.

52.269. 1. In all counties, except first classification counties having a charter form of government and first classification counties not having a charter form of government and not containing any part of a city with a population of three hundred thousand or more, the county collector shall receive an annual salary which shall be paid in equal monthly installments by the county. The salary shall be computed on an assessed valuation basis, **without regard to modifications due to the existence of enterprise zones or financing under chapter 100, RSMo,** as provided in this subsection. The assessed valuation factor shall be the amount as shown for the year next preceding the annual salary computation. [A county collector subject to the provisions of this section shall not receive an annual compensation less than the total compensation being received by the county collector in that county for services rendered or performed for the period beginning March 1, 1987, and ending February 29, 1988.] The county collector shall receive the same percentage adjustments provided by the county salary commissions for county officers in that county pursuant to section 50.333, RSMo. The provisions of this section shall not permit or require a reduction in the amount of compensation **being received during a term of office or in the amount of compensation** being paid for the office of county collector on January 1, [1997] **2005**, or less than the total compensation being received for the services rendered or

performed for the period beginning [March 1, 1987, and ending February 29, 1988] **January 1, 2005**. The salary shall be computed on the basis of the following schedule:

| Assessed Valuation                          | Salary                   |
|---|--------------------------|
| \$ 18,000,000 to 40,999,999                 | [\$29,000] <b>36,540</b> |
| 41,000,000 to 53,999,999                    | [30,000] <b>37,800</b>   |
| 54,000,000 to 65,999,999                    | [32,000] <b>40,320</b>   |
| 66,000,000 to 85,999,999                    | [34,000] <b>42,840</b>   |
| 86,000,000 to 99,999,999                    | [36,000] <b>45,360</b>   |
| 100,000,000 to 130,999,999                  | [38,000] <b>47,880</b>   |
| 131,000,000 to 159,999,999                  | [40,000] <b>50,400</b>   |
| 160,000,000 to 189,999,999                  | [41,000] <b>51,660</b>   |
| 190,000,000 to 249,999,999                  | [41,500] <b>52,290</b>   |
| 250,000,000 to 299,999,999                  | [43,000] <b>54,180</b>   |
| 300,000,000 [or more] to <b>310,999,999</b> | [45,000] <b>56,700</b>   |
| <b>311,000,000 to 330,999,999</b>           | <b>58,200</b>            |
| <b>331,000,000 to 359,999,999</b>           | <b>59,700</b>            |
| <b>360,000,000 to 389,999,999</b>           | <b>61,200</b>            |
| <b>390,000,000 to 449,999,999</b>           | <b>62,700</b>            |
| <b>450,000,000 to 499,999,999</b>           | <b>64,200</b>            |
| <b>500,000,000 to 549,999,999</b>           | <b>65,700</b>            |
| <b>550,000,000 or more</b>                  | <b>67,200</b>            |

2. Two thousand dollars of the salary authorized in this section shall be payable to the collector only if the collector has completed at least twenty hours of classroom instruction each calendar year relating to the operations of the collector's office when approved by a professional association of the county collectors of Missouri unless exempted from the training by the professional association. The professional association approving the program shall provide a certificate of completion to each collector who completes the training program and shall send a list of certified collectors to the treasurer of each county. Expenses incurred for attending the training session [may] **shall** be reimbursed to the county collector in the same manner as other expenses as may be appropriated for that purpose.

3. Any provision of law to the contrary notwithstanding, any fee provided for in section 52.250 or 52.275, when collected on ditch and levee taxes, shall not be collected on behalf of the county and deposited into the county general revenue fund. Such fee shall be retained by the collector as compensation for his services, in addition to any amount provided for such collector in this section.

4. Except as provided in subsection 3 of this section, after the next general election following January 1, 1988, all fees collected by the collector shall be collected on behalf of the county and deposited in the county general revenue fund.

52.271. 1. Notwithstanding any provisions of law to the contrary, or any other provision of law in conflict with the provisions of this section, the county collector in each county shall be allowed to employ not less than one full-time deputy and is entitled to employ such number of deputies and assistants as may be necessary to promptly and correctly perform the duties of the collector's office, and for the deputies and assistants is allowed not less than the amount allowed in 2001 or 2002, whichever is greater, **however, such deputies and assistants shall be allowed the same percentage adjustments in compensation as provided for other county employees as effective January first each year.**

2. For the purpose of computing the various amounts under the provisions of subsection 1 of this section, the salary of the county collector is the total compensation provided in section 52.269.

53.082. 1. The county assessor in any county, other than in a first classification county, shall receive an annual salary computed **on an assessed valuation basis, without regard to modifications due to the existence of enterprise zones or financing under chapter 100, RSMo**, as set forth in the following schedule provided in this subsection. The assessed valuation factor shall be the amount thereof as shown for the year next preceding the computation. The provisions of this section shall not permit or require a reduction in the amount of compensation **being received during a term of office or in the amount of compensation** being paid for the office of assessor on [September 1, 1997] **January 1, 2005.**

| Assessed Valuation                          | Salary                   |
|---|--------------------------|
| \$ 18,000,000 to 40,999,999                 | \$[29,000] <b>36,540</b> |
| 41,000,000 to 53,999,999                    | [30,000] <b>37,800</b>   |
| 54,000,000 to 65,999,999                    | [32,000] <b>40,320</b>   |
| 66,000,000 to 85,999,999                    | [34,000] <b>42,840</b>   |
| 86,000,000 to 99,999,999                    | [36,000] <b>45,360</b>   |
| 100,000,000 to 130,999,999                  | [38,000] <b>47,880</b>   |
| 131,000,000 to 159,999,999                  | [40,000] <b>50,400</b>   |
| 160,000,000 to 189,999,999                  | [41,000] <b>51,660</b>   |
| 190,000,000 to 249,999,999                  | [41,500] <b>52,290</b>   |
| 250,000,000 to 299,999,999                  | [43,000] <b>54,180</b>   |
| 300,000,000 [or more] to <b>310,999,999</b> | [45,000] <b>56,700</b>   |
| <b>311,000,000 to 330,999,999</b>           | <b>58,200</b>            |
| <b>331,000,000 to 359,999,999</b>           | <b>59,700</b>            |
| <b>360,000,000 to 389,999,999</b>           | <b>61,200</b>            |
| <b>390,000,000 to 449,999,999</b>           | <b>62,700</b>            |
| <b>450,000,000 to 499,999,999</b>           | <b>64,200</b>            |
| <b>500,000,000 to 549,999,999</b>           | <b>65,700</b>            |

**550,000,000 or more**

**67,200**

2. The compensation for county assessors in second, third and fourth classification counties for the term of office beginning September 1, [1997] **2005**, shall be calculated pursuant to the salary schedule in this section using the percentage increase approved by the county salary commission when establishing the compensation for the office of county assessor at the salary commission meeting in [1997] **2005**. This salary shall become effective on September 1, [1997] **2005**.

3. Two thousand dollars of the salary authorized in this section shall be payable to the assessor only if the assessor has completed at least twenty hours of classroom instruction each calendar year relating to the operations of the assessor's office when approved by a professional association of the county assessors of Missouri unless exempted from the training by the professional association. The professional association approving the program shall provide a certificate of completion to each assessor who completes the training program and shall send a list of certified assessors to the treasurer of each county. Expenses incurred for attending the training session [may] **shall** be reimbursed to the county assessor in the same manner as other expenses as may be appropriated for that purpose.

4. The county assessor in any county, except a first classification county, shall not, except upon two-thirds vote of all the members of the salary commission, receive an annual compensation in an amount less than the total compensation being received for the office of county assessor in the particular county for services rendered or performed on the date the salary commission votes.

54.320. 1. The county treasurer ex officio collector in counties of the third and fourth classifications adopting township organization shall receive an annual salary **computed on an assessed valuation basis, without regard to modifications due to the existence of enterprise zones or financing under chapter 100, RSMo**, as set forth in the following schedule. The assessed valuation factor shall be the amount thereof as shown for the year next preceding the computation. [A county treasurer ex officio collector subject to the provisions of this section shall not receive an annual compensation less than the total compensation being received by the county treasurer ex officio collector in that county for services rendered or performed for the period beginning March 1, 1987, and ending February 29, 1988.] The county treasurer ex officio collector shall receive the same percentage adjustments provided by county salary commissions for county officers in that county pursuant to section 50.333, RSMo. The provisions of this section shall not permit or require a reduction in the amount of compensation **being received during a term of office or in the amount of compensation** being paid for the office of county treasurer ex officio collector on January 1, [1997] **2005**, or less than the total compensation being received for the services rendered or performed for the period beginning [March 1, 1987, and ending February 29, 1988] **January 1, 2005**. The salary shall be computed on the basis of the

following schedule:

| Assessed Valuation                | Salary                   |
|-----------------------------------|--------------------------|
| \$ 18,000,000 to 40,999,999       | [\$29,000] <b>36,540</b> |
| 41,000,000 to 53,999,999          | [30,000] <b>37,800</b>   |
| 54,000,000 to 65,999,999          | [32,000] <b>40,320</b>   |
| 66,000,000 to 85,999,999          | [34,000] <b>42,840</b>   |
| 86,000,000 to 99,999,999          | [36,000] <b>45,360</b>   |
| 100,000,000 to 130,999,999        | [38,000] <b>47,880</b>   |
| 131,000,000 to 159,999,999        | [40,000] <b>50,400</b>   |
| 160,000,000 to 189,999,999        | [41,000] <b>51,660</b>   |
| 190,000,000 to 249,999,999        | [41,500] <b>52,290</b>   |
| 250,000,000 to 299,999,999        | [43,000] <b>54,180</b>   |
| 300,000,000 to [449,999,999]      | [45,000] <b>56,700</b>   |
| <b>311,000,000 to 330,999,999</b> | <b>58,200</b>            |
| <b>331,000,000 to 359,999,999</b> | <b>59,700</b>            |
| <b>360,000,000 to 389,999,999</b> | <b>61,200</b>            |
| <b>390,000,000 to 449,999,999</b> | <b>62,700</b>            |
| <b>450,000,000 to 499,999,999</b> | <b>64,200</b>            |
| <b>500,000,000 to 549,999,999</b> | <b>65,700</b>            |
| <b>550,000,000 or more</b>        | <b>67,200</b>            |

In addition, the ex officio collector shall be allowed to retain a commission for the collection of all back taxes and all delinquent taxes of two percent on all sums collected to be added to the face of the tax bill, and collected from the party paying the tax. The ex officio collector shall be allowed a commission of three percent on all licenses, and all taxes, including current **railroad and utility** taxes, back taxes, delinquent taxes and interest collected by the ex officio collector, to be deducted from the amounts collected. The three percent allowed to be retained shall be withheld on behalf of the county and shall be deposited in the county treasury or as provided by law and beginning January 1, 1989, the two percent allowed to be retained for collection of all back taxes and delinquent taxes shall be withheld on behalf of the county and shall be deposited in the county treasury or as provided by law. **Notwithstanding any provision of law to the contrary, or any other provision of law in conflict with the provisions of this section,** the treasurer ex officio collector in each of the third and fourth classification counties which have adopted the township form of county government **shall be allowed to employ not less than one full-time deputy and** is entitled to employ **such number of deputies and assistants, as may be necessary to promptly and correctly perform the duties of the office of treasurer ex officio collector,** and for the deputies and assistants is allowed not less than the amount allowed in [1992 or 1993] **2001 or 2002,** whichever is greater, **however such deputies and**

**assistants shall be allowed the same percentage adjustments in compensation as provided for other county employees as effective January first each year.**

2. Two thousand dollars of the salary authorized in this section shall be payable to the treasurer ex officio collector only if such officer has completed at least twenty hours of classroom instruction each calendar year relating to the operations of the treasurer ex officio collector's office when approved by a professional association of the county treasurers or county collectors of Missouri unless exempted from the training by the professional association. The professional association approving the program shall provide a certificate of completion to each treasurer ex officio collector who completes the training program and shall send a list of certified treasurer ex officio collectors to the county commission of each county. Expenses incurred for attending the training session [may] **shall** be reimbursed to the county treasurer ex officio collector in the same manner as other expenses as may be appropriated for that purpose.

**3. The compensation for the county treasurer ex officio collector in counties of the third and fourth classifications adopting township organization for the term of office beginning April 1, 2005, shall be calculated under the salary schedule in this section using the percentage increase approved by the county salary commission when establishing the compensation for the office of county treasurer ex officio collector at the salary commission meeting in 2005. This salary shall become effective April 1, 2005.**

55.091. 1. The county auditor in any county, other than in a first classification chartered county or a first classification county not having a charter form of government and not containing any part of a city with a population of three hundred thousand or more, shall receive an annual salary computed on an assessed valuation basis, **without regard to modification due to the existence of enterprise zones or financing under chapter 100, RSMo**, as set forth in the following schedule. The assessed valuation factor shall be the amount thereof as shown for the year next preceding the computation. The provisions of this section shall not permit or require a reduction in the amount of compensation **being received during a term of office or in the amount of compensation** being paid for the office of auditor on January 1, [1997] **2005**.

| Assessed Valuation                              | Salary                   |
|---|--------------------------|
| \$ [131,000,000 to 189,999,999                  | \$40,500]                |
| 190,000,000 to 249,999,999                      | [41,500] <b>\$52,290</b> |
| 250,000,000 to 299,999,999                      | [43,000] <b>54,180</b>   |
| 300,000,000 to [399,999,999] <b>310,999,999</b> | [45,000] <b>56,700</b>   |
| [400,000,000 to 499,999,999                     | 46,000]                  |
| <b>311,000,000 to 330,999,999</b>               | <b>58,200</b>            |

|   |                        |
|---|------------------------|
| <b>331,000,000 to 359,999,999</b>           | <b>59,700</b>          |
| <b>360,000,000 to 389,999,999</b>           | <b>61,200</b>          |
| <b>390,000,000 to 449,999,999</b>           | <b>62,700</b>          |
| <b>450,000,000 to 499,999,999</b>           | <b>64,200</b>          |
| 500,000,000 [or more] to <b>549,999,999</b> | [47,000] <b>65,700</b> |
| <b>550,000,000 or more</b>                  | <b>67,200</b>          |

2. Two thousand dollars of the salary authorized in this section shall be payable to the auditor only if the auditor has completed at least twenty hours of classroom instruction each calendar year relating to the operations of the auditor's office when approved by a professional association of the county auditors of Missouri unless exempted from the training by the professional association. The professional association approving the program shall provide a certificate of completion to each auditor who completes the training program and shall send a list of certified auditors to the treasurer of each county. Expenses incurred attending the training session [may] **shall be** reimbursed to the county auditor in the same manner as other expenses as may be appropriated for that purpose.

3. The county auditor in any county, other than a first classification charter county, shall not, except upon two-thirds vote of all the members of the salary commission, receive an annual compensation less than the total compensation being received for the office of county auditor in the particular county for services rendered or performed on the date the salary commission votes.

56.265. 1. The county prosecuting attorney in any county, other than in a chartered county, shall receive an annual salary computed **on an assessed valuation basis, without regard to modifications due to the existence of enterprise zones or financing under chapter 100, RSMo**, using the following schedule, when applicable. The assessed valuation factor shall be the amount thereof as shown for the year immediately preceding the year for which the computation is done. **The provisions of this section shall not permit or require a reduction in the amount of compensation being received during a term of office or in the amount of compensation being paid for the office of prosecuting attorney on January 1, 2005.**

(1) For a full-time prosecutor the prosecutor shall receive compensation equal to the compensation of an associate circuit judge;

(2) For a part-time prosecutor:

| Assessed Valuation          | Amount                   |
|-----------------------------|--------------------------|
| \$ 18,000,000 to 40,999,999 | [\$37,000] <b>46,620</b> |
| 41,000,000 to 53,999,999    | [38,000] <b>47,880</b>   |
| 54,000,000 to 65,999,999    | [39,000] <b>49,140</b>   |
| 66,000,000 to 85,999,999    | [41,000] <b>51,660</b>   |
| 86,000,000 to 99,999,999    | [43,000] <b>54,180</b>   |

|   |                        |
|---|------------------------|
| 100,000,000 to 130,999,999                  | [45,000] <b>56,700</b> |
| 131,000,000 to 159,999,999                  | [47,000] <b>59,220</b> |
| 160,000,000 to 189,999,999                  | [49,000] <b>61,740</b> |
| 190,000,000 to 249,999,999                  | [51,000] <b>64,260</b> |
| 250,000,000 to 299,999,999                  | [53,000] <b>66,780</b> |
| 300,000,000 [or more] to <b>310,999,999</b> | [55,000] <b>69,300</b> |
| <b>311,000,000 to 330,999,999</b>           | <b>71,130</b>          |
| <b>331,000,000 to 359,999,999</b>           | <b>72,970</b>          |
| <b>360,000,000 to 389,999,999</b>           | <b>74,800</b>          |
| <b>390,000,000 to 449,999,999</b>           | <b>76,630</b>          |
| <b>450,000,000 to 499,999,999</b>           | <b>78,470</b>          |
| <b>500,000,000 to 549,999,999</b>           | <b>80,300</b>          |
| <b>550,000,000 or more</b>                  | <b>82,130</b>          |

2. Two thousand dollars of the salary authorized in this section shall be payable to the prosecuting attorney only if the prosecuting attorney has completed at least twenty hours of classroom instruction each calendar year relating to the operations of the prosecuting attorney's office when approved by a professional association of the county prosecuting attorneys of Missouri unless exempted from the training by the professional association. The professional association approving the program shall provide a certificate of completion to each prosecuting attorney who completes the training program and shall send a list of certified prosecuting attorneys to the treasurer of each county. Expenses incurred for attending the training session [may] **shall** be reimbursed to the county prosecuting attorney in the same manner as other expenses as may be appropriated for that purpose.

3. As used in this section, the term "prosecuting attorney" includes the circuit attorney of any city not within a county.

4. The prosecuting attorney of any county which becomes a county of the first classification during a four-year term of office or a county which passed the proposition authorized by section 56.363 shall not be required to devote full time to such office pursuant to section 56.067 until the beginning of the prosecuting attorney's next term of office or until the proposition otherwise becomes effective.

5. The provisions of section 56.066 shall not apply to full-time prosecutors who are compensated pursuant to subdivision (1) of subsection 1 of this section.

57.317. 1. The county sheriff in any county, other than in a first classification chartered county, shall receive an annual salary computed **on an assessed valuation basis, without regard to modifications due to the existence of enterprise zones or financing under chapter 100, RSMo**, as set forth in the following schedule. The assessed valuation factor shall be the amount thereof as shown for the year next preceding the computation. The provisions of this section shall not permit or require a reduction in the

amount of compensation **being received during a term of office or in the amount of compensation** being paid for the office of sheriff on January 1, [1997] **2005**.

| Assessed Valuation                               | Salary                   |
|--|--------------------------|
| \$ 18,000,000 to 40,999,999                      | [\$36,000] <b>45,360</b> |
| 41,000,000 to 53,999,999                         | [37,000] <b>46,620</b>   |
| 54,000,000 to 65,999,999                         | [38,000] <b>47,880</b>   |
| 66,000,000 to 85,999,999                         | [39,000] <b>49,140</b>   |
| 86,000,000 to 99,999,999                         | [40,000] <b>50,400</b>   |
| 100,000,000 to 130,999,999                       | [42,000] <b>52,920</b>   |
| 131,000,000 to 159,999,999                       | [44,000] <b>53,440</b>   |
| 160,000,000 to 189,999,999                       | [45,000] <b>56,700</b>   |
| 190,000,000 to 249,999,999                       | [46,000] <b>57,960</b>   |
| 250,000,000 to 299,999,999                       | [48,000] <b>60,480</b>   |
| 300,000,000 to 449,999,999                       | [50,000] <b>63,000</b>   |
| 450,000,000 to 599,999,999                       | [52,000] <b>64,700</b>   |
| 600,000,000 to 749,999,999                       | [54,000] <b>66,400</b>   |
| 750,000,000 to 899,999,999                       | [56,000] <b>68,100</b>   |
| 900,000,000 to 1,049,999,999                     | [58,000] <b>69,800</b>   |
| 1,050,000,000 to 1,199,999,999                   | [60,000] <b>71,500</b>   |
| 1,200,000,000 to 1,349,999,999                   | [62,000] <b>73,200</b>   |
| 1,350,000,000 [and over] to <b>1,549,999,999</b> | [64,000] <b>74,900</b>   |
| <b>1,550,000,000 to 1,699,999,999</b>            | <b>76,600</b>            |
| <b>1,700,000,000 to 1,849,999,999</b>            | <b>78,300</b>            |
| <b>1,850,000,000 to 1,999,999,999</b>            | <b>80,000</b>            |
| <b>2,000,000,000 and over</b>                    | <b>83,400</b>            |

2. Two thousand dollars of the salary authorized in this section shall be payable to the sheriff only if the sheriff has completed at least twenty hours of classroom instruction each calendar year relating to the operations of the sheriff's office when approved by a professional association of the county sheriffs of Missouri unless exempted from the training by the professional association. The professional association approving the program shall provide a certificate of completion to each sheriff who completes the training program and shall send a list of certified sheriffs to the treasurer of each county. Expenses incurred for attending the training session [may] **shall** be reimbursed to the county sheriff in the same manner as other expenses as may be appropriated for that purpose.

3. The county sheriff in any county, other than a first classification charter county, shall not, except upon two-thirds vote of all the members of the salary commission, receive an annual compensation less than the total compensation being received for the office of

county sheriff in the particular county for services rendered or performed on the date the salary commission votes.

58.095. 1. The county coroner in any county, other than in a first classification chartered county, shall receive an annual salary computed **on an assessed valuation basis, without regard to modifications due to the existence of enterprise zones or financing under chapter 100, RSMo**, on a basis as set forth in the following schedule. The provisions of this section shall not permit or require a reduction in the amount of compensation **being received during a term of office or in the amount of compensation** being paid for the office of coroner on January 1, [1997] **2005**:

| Assessed Valuation                          | Salary                  |
|---|-------------------------|
| \$ 18,000,000 to 40,999,999                 | [\$8,000] <b>10,080</b> |
| 41,000,000 to 53,999,999                    | [8,500] <b>10,710</b>   |
| 54,000,000 to 65,999,999                    | [9,000] <b>11,340</b>   |
| 66,000,000 to 85,999,999                    | [9,500] <b>11,970</b>   |
| 86,000,000 to 99,999,999                    | [10,000] <b>12,600</b>  |
| 100,000,000 to 130,999,999                  | [11,000] <b>13,860</b>  |
| 131,000,000 to 159,999,999                  | [12,000] <b>15,120</b>  |
| 160,000,000 to 189,999,999                  | [13,000] <b>16,380</b>  |
| 190,000,000 to 249,999,999                  | [14,000] <b>17,640</b>  |
| 250,000,000 to 299,999,999                  | [15,000] <b>18,900</b>  |
| 300,000,000 [or more] to <b>310,999,999</b> | [16,000] <b>20,160</b>  |
| <b>311,000,000 to 330,999,999</b>           | <b>21,660</b>           |
| <b>331,000,000 to 359,999,999</b>           | <b>23,160</b>           |
| <b>360,000,000 to 389,999,999</b>           | <b>24,660</b>           |
| <b>390,000,000 to 449,999,999</b>           | <b>26,160</b>           |
| <b>450,000,000 to 499,999,999</b>           | <b>27,660</b>           |
| <b>500,000,000 to 549,999,999</b>           | <b>28,160</b>           |
| <b>550,000,000 or more</b>                  | <b>29,160</b>           |

2. One thousand dollars of the salary authorized in this section shall be payable to the coroner only if the coroner has completed at least twenty hours of classroom instruction each calendar year relating to the operations of the coroner's office when approved by a professional association of the county coroners of Missouri unless exempted from the training by the professional association. The professional association approving the program shall provide a certificate of completion to each coroner who completes the training program and shall send a list of certified coroners to the treasurer of each county. Expenses incurred for attending the training session [may] **shall** be reimbursed to the county coroner in the same manner as other expenses as may be appropriated for that purpose.

3. The county coroner in any county, other than a first classification charter county,

shall not, except upon two-thirds vote of all the members of the salary commission, receive an annual compensation in an amount less than the total compensation being received for the office of county coroner in the particular county for services rendered or performed on the date the salary commission votes.

4. For the term beginning in 1997, the compensation of the coroner, in counties in which the salary commission has not voted to pay one hundred percent of the maximum allowable salary, shall be a percentage of the maximum allowable salary established by this section. The percentage applied shall be the same percentage of the maximum allowable salary received or allowed, whichever is greater, to the presiding commissioner or sheriff, whichever is greater, of that county for the year beginning January 1, 1997. In those counties in which the salary commission has voted to pay one hundred percent of the maximum allowable salary, the compensation of the coroner shall be based on the maximum allowable salary in effect at each time a coroner's term of office commences following the vote to pay one hundred percent of the maximum allowable compensation. Subsequent compensation shall be determined as provided in section 50.333, RSMo.

5. Effective January 1, 1997, the county coroner in any county, other than a county of the first classification with a charter form of government, may, upon the approval of the county commission, receive additional compensation for any month during which investigations or other services are performed for three or more decedents in the same incident during such month. The additional compensation shall be an amount that when added to the regular compensation the sum shall equal the monthly compensation of the county sheriff.

67.1850. 1. As used in this section, the following terms mean:

(1) "Community", any municipality or county as defined in this section;

(2) "County", any county [of the first classification] without a charter form of government;

(3) "Geographical information system", a computerized, spatial coordinate mapping and relational database technology which:

(a) Captures, assembles, stores, converts, manages, analyzes, amalgamates and records, in the digital mode, all kinds and types of information and data;

(b) Transforms such information and data into intelligence and subsequently retrieves, presents and distributes that intelligence to a user for use in making the intelligent decisions necessary for sound management;

(4) "Municipality", any city [with a population of at least sixty thousand inhabitants and] located in a county [of the first classification] without a charter form of government.

2. The development of geographical information systems has not been undertaken in any large-scale and useful way by private enterprise. The use of modern technology can enhance the planning and decision-making processes of communities. The development of

geographical information systems is a time-consuming and expensive activity. In the interest of maintaining community governments open and accessible to the public, information gathered by communities for use in a geographical information system, unless properly made a closed record, should be available to the public. However, access to the information in a way by which a person could render the investment of the public in a geographical information system a special benefit to that person, and not to the public, should not be permitted.

3. Any community as defined in this section may create a geographical information system for the community. The scope of the geographical information system shall be determined by the governing body of the community. The method of creation, maintenance, use and distribution of the geographical information system shall be determined by the governing body of the community. A community shall not mandate the use of this system or allocate the costs of the system to nonusers.

4. The information collected or assimilated by a community for use in a geographical information system shall not be withheld from the public, unless otherwise properly made a closed record of the community as provided by section 610.021, RSMo. The information collected or assimilated by a community for use in a geographical information system need not be disclosed in a form which may be read or manipulated by computer, absent a license agreement between the community and the person requesting the information.

5. Information collected or assimilated by a community for use in a geographical information system and disclosed in any form, other than in a form which may be read or manipulated by computer, shall be provided for a reasonable fee, as established by section 610.026, RSMo. A community maintaining a geographical information system shall make maps and other products of the system available to the public. The cost of the map or other product shall not exceed a reasonable fee representing the cost to the community of time, equipment and personnel in the production of the map or other product. A community may license the use of a geographical information system. The total cost of licensing a geographical information system may not exceed the cost, as established by section 610.026, RSMo, of the:

(1) Cost to the community of time, equipment and personnel in the production of the information in a geographical information system or the production of the geographical information system; and

(2) Cost to the community of the creation, purchase, or other acquisition of the information in a geographical information system or of the geographical information system.

6. The provisions of this section shall not hinder the daily or routine collection of data from the geographical information system by real estate brokers and agents, title collectors, developers, surveyors, utility companies, banks, news media or mortgage companies, nor shall the provisions allow for the charging of fees for the collection of such data exceeding that

allowed pursuant to section 610.026, RSMo. The provisions of this section, however, shall allow a community maintaining a geographical information system to license and establish costs for the use of the system's computer program and computer software.

7. A community distributing information used in a geographical information system or distributing a geographical information system shall not be liable for any damages which may arise from any error which may exist in the information or the geographical information system.

137.115. 1. All other laws to the contrary notwithstanding, the assessor or the assessor's deputies in all counties of this state including the city of St. Louis shall annually make a list of all real and tangible personal property taxable in the assessor's city, county, town or district. Except as otherwise provided in subsection 3 of this section and section 137.078, the assessor shall annually assess all personal property at thirty-three and one-third percent of its true value in money as of January first of each calendar year. The assessor shall annually assess all real property, including any new construction and improvements to real property, and possessory interests in real property at the percent of its true value in money set in subsection 5 of this section. The assessor shall annually assess all real property in the following manner: new assessed values shall be determined as of January first of each odd-numbered year and shall be entered in the assessor's books; those same assessed values shall apply in the following even-numbered year, except for new construction and property improvements which shall be valued as though they had been completed as of January first of the preceding odd-numbered year. The assessor may call at the office, place of doing business, or residence of each person required by this chapter to list property, and require the person to make a correct statement of all taxable tangible personal property owned by the person or under his or her care, charge or management, taxable in the county. On or before January first of each even-numbered year, the assessor shall prepare and submit a two-year assessment maintenance plan to the county governing body and the state tax commission for their respective approval or modification. The county governing body shall approve and forward such plan or its alternative to the plan to the state tax commission by February first. If the county governing body fails to forward the plan or its alternative to the plan to the state tax commission by February first, the assessor's plan shall be considered approved by the county governing body. If the state tax commission fails to approve a plan and if the state tax commission and the assessor and the governing body of the county involved are unable to resolve the differences, in order to receive state cost-share funds outlined in section 137.750, the county or the assessor shall petition the administrative hearing commission, by May first, to decide all matters in dispute regarding the assessment maintenance plan. Upon agreement of the parties, the matter may be stayed while the parties proceed with mediation or arbitration upon terms agreed to by the parties. The final decision of the administrative hearing commission shall be subject to judicial review in the

circuit court of the county involved. In the event a valuation of subclass (1) real property within any county with a charter form of government, or within a city not within a county, is made by a computer, computer-assisted method or a computer program, the burden of proof, supported by clear, convincing and cogent evidence to sustain such valuation, shall be on the assessor at any hearing or appeal. In any such county, unless the assessor proves otherwise, there shall be a presumption that the assessment was made by a computer, computer-assisted method or a computer program. Such evidence shall include, but shall not be limited to, the following:

(1) The findings of the assessor based on an appraisal of the property by generally accepted appraisal techniques; and

(2) The purchase prices from sales of at least three comparable properties and the address or location thereof. As used in this paragraph, the word "comparable" means that:

(a) Such sale was closed at a date relevant to the property valuation; and

(b) Such properties are not more than one mile from the site of the disputed property, except where no similar properties exist within one mile of the disputed property, the nearest comparable property shall be used. Such property shall be within five hundred square feet in size of the disputed property, and resemble the disputed property in age, floor plan, number of rooms, and other relevant characteristics.

2. Assessors in each county of this state and the city of St. Louis may send personal property assessment forms through the mail.

3. The following items of personal property shall each constitute separate subclasses of tangible personal property and shall be assessed and valued for the purposes of taxation at the following percents of their true value in money:

(1) Grain and other agricultural crops in an unmanufactured condition, one-half of one percent;

(2) Livestock, twelve percent;

(3) Farm machinery, twelve percent;

(4) Motor vehicles which are eligible for registration as and are registered as historic motor vehicles pursuant to section 301.131, RSMo, and aircraft which are at least twenty-five years old and which are used solely for noncommercial purposes and are operated less than fifty hours per year or aircraft that are home built from a kit, five percent;

(5) Poultry, twelve percent; and

(6) Tools and equipment used for pollution control and tools and equipment used in retooling for the purpose of introducing new product lines or used for making improvements to existing products by any company which is located in a state enterprise zone and which is identified by any standard industrial classification number cited in subdivision (6) of section 135.200, RSMo, twenty-five percent.

4. The person listing the property shall enter a true and correct statement of the

property, in a printed blank prepared for that purpose. The statement, after being filled out, shall be signed and either affirmed or sworn to as provided in section 137.155. The list shall then be delivered to the assessor.

5. All subclasses of real property, as such subclasses are established in section 4(b) of article X of the Missouri Constitution and defined in section 137.016, shall be assessed at the following percentages of true value:

- (1) For real property in subclass (1), nineteen percent;
- (2) For real property in subclass (2), twelve percent; and
- (3) For real property in subclass (3), thirty-two percent.

6. Manufactured homes, as defined in section 700.010, RSMo, which are actually used as dwelling units shall be assessed at the same percentage of true value as residential real property for the purpose of taxation. The percentage of assessment of true value for such manufactured homes shall be the same as for residential real property. If the county collector cannot identify or find the manufactured home when attempting to attach the manufactured home for payment of taxes owed by the manufactured home owner, the county collector may request the county commission to have the manufactured home removed from the tax books, and such request shall be granted within thirty days after the request is made; however, the removal from the tax books does not remove the tax lien on the manufactured home if it is later identified or found. A manufactured home located in a manufactured home rental park, rental community or on real estate not owned by the manufactured home owner shall be considered personal property. A manufactured home located on real estate owned by the manufactured home owner may be considered real property.

7. Each manufactured home assessed shall be considered a parcel for the purpose of reimbursement pursuant to section 137.750, unless the manufactured home has been converted to real property in compliance with section 700.111, RSMo, and assessed as a realty improvement to the existing real estate parcel.

8. Any amount of tax due and owing based on the assessment of a manufactured home shall be included on the personal property tax statement of the manufactured home owner unless the manufactured home has been converted to real property in compliance with section 700.111, RSMo, in which case the amount of tax due and owing on the assessment of the manufactured home as a realty improvement to the existing real estate parcel shall be included on the real property tax statement of the real estate owner.

9. The assessor of each county and each city not within a county shall use the trade-in value published in the October issue of the National Automobile Dealers' Association Official Used Car Guide, or its successor publication, as the recommended guide of information for determining the true value of motor vehicles described in such publication. In the absence of a listing for a particular motor vehicle in such publication, the assessor shall use such information or publications which in the assessor's judgment will fairly estimate the

true value in money of the motor vehicle.

10. Before the assessor may increase the assessed valuation of any parcel of subclass (1) real property by more than fifteen percent since the last assessment, excluding increases due to new construction or improvements, the assessor shall conduct a physical inspection of such property.

11. If a physical inspection is required, pursuant to subsection 10 of this section, the assessor shall notify the property owner of that fact in writing and shall provide the owner clear written notice of the owner's rights relating to the physical inspection. If a physical inspection is required, the property owner may request that an interior inspection be performed during the physical inspection. The owner shall have no less than thirty days to notify the assessor of a request for an interior physical inspection.

12. A physical inspection, as required by subsection 10 of this section, shall include, but not be limited to, an on-site personal observation and review of all exterior portions of the land and any buildings and improvements to which the inspector has or may reasonably and lawfully gain external access, and shall include an observation and review of the interior of any buildings or improvements on the property upon the timely request of the owner pursuant to subsection 11 of this section. Mere observation of the property via a "drive-by inspection" or the like shall not be considered sufficient to constitute a physical inspection as required by this section.

13. The provisions of subsections 11 and 12 of this section shall only apply in any county with a charter form of government with more than one million inhabitants.

14. A county or city collector may accept credit cards as proper form of payment of outstanding property tax due. No county or city collector may charge surcharge for payment by credit card which exceeds the fee or surcharge charged by the credit card bank for its service.

15. The provisions of this section and sections 137.073, 138.060 and 138.100, RSMo, as enacted by house bill no. 1150 of the ninety-first general assembly, second regular session, shall become effective January 1, 2003, for any taxing jurisdiction within a county with a charter form of government with greater than one million inhabitants, and the provisions of this section and sections 137.073, 138.060 and 138.100, RSMo, as enacted by house bill no. 1150 of the ninety-first general assembly, second regular session, shall become effective October 1, 2004, for all taxing jurisdictions in this state. Any county [or], city not within a county, **or city of the fourth classification with more than five thousand four hundred but less than five thousand five hundred inhabitants and located in more than one county** in this state may, by an affirmative vote of the governing body [of such county], opt out of the provisions of this section and sections 137.073, 138.060, and 138.100, RSMo, as enacted by house bill no. 1150 of the ninety-first general assembly, second regular session and section 137.073 as modified by this act, for the next year of the general

reassessment, prior to January first of any year. No county or city not within a county shall exercise this opt-out provision after implementing the provisions of this section and sections 137.073, 138.060, and 138.100, RSMo, as enacted by house bill no. 1150 of the ninety-first general assembly, second regular session and section 137.073 as modified by this act, in a year of general reassessment. For the purposes of applying the provisions of this subsection, **[a] any political subdivision, except any city of the fourth classification with more than five thousand four hundred but less than five thousand five hundred inhabitants and located in more than one county, that is** contained within two or more counties where at least one of such counties has opted out and at least one of such counties has not opted out shall calculate the separate rates for the three subclasses of real property and the aggregate class of personal property as required by section 137.073, provided that such political subdivision shall also provide a single blended rate, in accordance with the procedure for determining a blended rate for school districts in subdivision (1) of subsection 6 of section 137.073. Such blended rate shall be used for the portion of such political subdivision that is situated within any county that has opted out. A governing body of a city not within a county or a county that has opted out under the provisions of this subsection may choose to implement the provisions of this section and sections 137.073, 138.060, and 138.100, RSMo, as enacted by house bill no. 1150 of the ninety-first general assembly, second regular session, and section 137.073 as modified by this act, for the next year of general reassessment, by an affirmative vote of the governing body prior to December thirty-first of any year.

137.130. Whenever there shall be any taxable personal property in any county, and from any cause no list thereof shall be given to the assessor in proper time and manner, **or whenever the assessor has insufficient information to assess any real property, the assessor or an employee of the assessor shall [make out the list] assess the property based upon a physical inspection**[, on the assessor's own view,] or on the best information the assessor can obtain; and for that purpose the assessor **or an employee of the assessor** shall have lawful right to enter into any lands and make any examination and search which may be necessary **to assess such real or personal property**, and may examine any person upon oath touching the same. **The assessor or an employee of the assessor shall not enter the interior of any structure on any residential property as part of the inspection to assess such property.** The assessor shall list, assess and cause taxes to be imposed upon omitted taxable personal property in the current year and in the event personal property was also subject to taxation in the immediately preceding three years, but was omitted, the assessor shall also list, assess and cause taxes to be imposed upon such property.

473.742. 1. Each public administrator in counties of the second, third or fourth classification and in the city of St. Louis shall make a determination within thirty days after

taking office whether such public administrator shall elect to receive a salary as defined herein or receive fees as may be allowed by law to executors, administrators and personal representatives. The election by the public administrator shall be made in writing to the county clerk. Should the public administrator elect to receive a salary, the public administrator's office may not then elect to change at any future time to receive fees in lieu of salary.

2. If a public administrator elects to be placed on salary, the salary shall be based upon the average number of open letters in the two years preceding [the term when the salary is elected,] based upon the following schedule:

(1) Zero to five letters: Salary shall be a minimum of [seven] **ten** thousand [five hundred] dollars;

(2) Six to fifteen letters: Salary shall be a minimum of [fifteen] **twenty** thousand dollars;

(3) Sixteen to twenty-five letters: Salary shall be a minimum of [twenty] **twenty-six** thousand dollars;

(4) Twenty-six to thirty-nine letters: Salary shall be a minimum of [twenty-five] **thirty-three** thousand dollars;

(5) Public administrators with forty or more letters shall be considered full-time county officials and shall be paid according to the assessed valuation schedule, **without regard to modifications due to the existence of enterprise zones or financing under chapter 100, RSMo**, set forth below:

| Assessed valuation                                | Salary                   |
|---|--------------------------|
| \$ 8,000,000 to 40,999,999                        | \$[29,000] <b>36,540</b> |
| \$ 41,000,000 to 53,999,999                       | \$[30,000] <b>37,800</b> |
| \$ 54,000,000 to 65,999,999                       | \$[32,000] <b>40,320</b> |
| \$ 66,000,000 to 85,999,999                       | \$[34,000] <b>42,840</b> |
| \$ 86,000,000 to 99,999,999                       | \$[36,000] <b>45,360</b> |
| \$100,000,000 to 130,999,999                      | \$[38,000] <b>47,880</b> |
| \$131,000,000 to 159,999,999                      | \$[40,000] <b>50,400</b> |
| \$160,000,000 to 189,999,999                      | \$[41,000] <b>51,660</b> |
| \$190,000,000 to 249,999,999                      | \$[41,500] <b>52,290</b> |
| \$250,000,000 to 299,999,999                      | \$[43,000] <b>54,180</b> |
| \$300,000,000 to [449,999,999] <b>310,999,999</b> | \$[45,000] <b>56,700</b> |
| [\$450,000,000 to 599,999,999                     | \$47,000                 |
| \$600,000,000 to 749,999,999                      | \$49,000                 |
| \$750,000,000 to 899,999,999                      | \$51,000                 |
| \$900,000,000 to 1,049,999,999                    | \$53,000                 |
| \$1,050,000,000 to 1,199,999,999                  | \$55,000                 |

|   |                  |
|---|------------------|
| \$1,200,000,000 to 1,349,999,999        | \$57,000         |
| \$1,350,000,000 and over                | \$59,000]        |
| <b>\$ 311,000,000 to 330,999,999</b>    | <b>\$58,200</b>  |
| <b>\$ 331,000,000 to 359,999,999</b>    | <b>\$59,700</b>  |
| <b>\$ 360,000,000 to 389,999,999</b>    | <b>\$61,200</b>  |
| <b>\$ 390,000,000 to 449,999,999</b>    | <b>\$62,700</b>  |
| <b>\$ 450,000,000 to 499,999,999</b>    | <b>\$64,200</b>  |
| <b>\$ 500,000,000 to 549,999,999</b>    | <b>\$65,700</b>  |
| <b>\$ 550,000,000 to 799,999,999</b>    | <b>\$67,200</b>  |
| <b>\$ 800,000,000 to 949,999,999</b>    | <b>\$68,700</b>  |
| <b>\$ 950,000,000 to 1,099,999,999</b>  | <b>\$70,200</b>  |
| <b>\$1,100,000,000 to 1,249,999,999</b> | <b>\$71,700</b>  |
| <b>\$1,250,000,000 to 1,399,999,999</b> | <b>\$73,200</b>  |
| <b>\$1,400,000,000 to 1,549,999,999</b> | <b>\$74,700</b>  |
| <b>\$1,550,000,000 to 1,699,999,999</b> | <b>\$76,200</b>  |
| <b>\$1,700,000,000 to 1,849,999,999</b> | <b>\$77,700</b>  |
| <b>\$1,850,000,000 to 1,999,999,999</b> | <b>\$79,200</b>  |
| <b>\$2,000,000,000 and over</b>         | <b>\$80,700;</b> |

(6) The public administrator in the city of St. Louis shall receive a salary not less than sixty-five thousand dollars.

3. The initial compensation of the public administrator who elects to be put on salary shall be determined by the average number of letters for the two years preceding the term when the salary is elected. Salary increases or decreases according to the minimum schedule set forth in subsection 1 of this section shall be adjusted only after the number of open letters places the workload in a different subdivision for two consecutive years. Minimum salary increases or decreases shall only take effect upon a new term of office of the public administrator. The number of letters each year shall be determined in accordance with the reporting requirements set forth in law.

4. All fees collected by a public administrator who elects to be salaried shall be deposited in the county treasury or with the treasurer for the city of St. Louis.

5. Any public administrator in a county of the first classification [without a charter form of government] with a population of less than one hundred thousand inhabitants who elects to receive fees in lieu of a salary pursuant to this section may elect to join the Missouri local government employees' retirement system created pursuant to sections 70.600 to 70.755, RSMo.

[137.130. Whenever there shall be any taxable personal property in any county, and from any cause no list thereof shall be given to the assessor in proper time and manner, the assessor shall make out the list, on the assessor's own view, or on the best information the assessor can obtain; and for that

purpose the assessor shall have lawful right to enter into any lands and make any examination and search which may be necessary, and may examine any person upon oath touching the same. The assessor shall list, assess and cause taxes to be imposed upon omitted taxable personal property in the current year and in the event personal property was also subject to taxation in the immediately prior year, but was omitted, the assessor shall also list, assess and cause taxes to be imposed upon such property.]

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Unofficial

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